

# Source of cash income code N

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## Identifying and definitional attributes

<b>Metadata item type:</b>	Value Domain
<b>METEOR identifier:</b>	321051
<b>Registration status:</b>	<a href="#">Community Services (retired)</a> , Standard 29/04/2006
<b>Definition:</b>	A code set representing a person's source of cash income.

## Representational attributes

<b>Representation class:</b>	Code
<b>Data type:</b>	Number
<b>Format:</b>	N
<b>Maximum character length:</b>	4

	Value	Meaning
<b>Permissible values:</b>	1	Employee cash income
	2	Unincorporated business cash income
	3	Government cash pensions and allowances
	4	Other income
<b>Supplementary values:</b>	8	Nil income
	9	Not stated/not known/inadequately described

## Collection and usage attributes

**Guide for use:**

A person with more than one source of income should be categorised only to the value domain category, which best describes their primary source of income.

The value domain categories shown above can be linked to broad sources of cash income specified in the Statistical Concepts Library of the Australian Bureau of Statistics. 'Sources of cash income' and 'Principal source of cash income' are classified to the Standard classification of sources of cash income. This is a three level hierarchical classification and is described in detail at the broad (one-digit), narrow (two-digit) and detailed (four-digit) levels.

CODE 1 Primary cash income:

Payments from an employer or own limited liability company, including wages or salary, tips, piece rates, penalty rates, loadings, regular bonuses, payment for time not worked (sick leave, recreation leave, public holidays etc.) and director's fees. An employee is classed as receiving cash from an employer or his/her own incorporated enterprise.

CODE 2 [Unincorporated business](#) cash income:

Unincorporated business cash income is net of operating expenses including: labour costs in the form of wages, salaries and supplements; the value of raw materials and services purchased; the repair and maintenance of equipment (including vehicles); the purchase of fuel; indirect taxes; interest paid in connection with the business; and rent paid for buildings and land used in the business. Unincorporated business cash income is also net of depreciation of capital, such as machinery, vehicles and tools used in the business.

CODE 3 Government cash pensions and allowances

All government cash pensions, benefits and allowances.

CODE 4 Other income:

Includes cash income deriving from the ownership of assets (comprising returns from financial assets, physical assets and from intellectual assets), superannuation/annuities, transfers from private organisations (e.g. workers compensation), transfers from other households (e.g. child support payments) and scholarships.

**Collection Methods:**

Please note the difference between the permissible values of this Value domain and the ABS classification (that is, Code 4 of this Value domain maps to code 9 of the classification and Code 9 of this value domain is a supplementary value.).

## Source and reference attributes

**Reference documents:**

Statistical concepts library, Standards for Social, Labour and Demographic Variables, Cash Income Variables, Framework for Standard Cash Income Variables, Classification and Coding, Canberra: Australian Bureau of Statistics.

Reference online through:

[Ausstats Standards for Social, Labour and Demographic Variables, Cash Income Variables](#)

## Relational attributes

**Related metadata references:**

Has been superseded by [Source of cash income code N Community Services \(retired\)](#), Recorded 01/07/2009

See also [Person—source of cash income \(all\) code NN Community Services \(retired\)](#), Standard 29/04/2006

See also [Sources of income code NNNN Community Services \(retired\)](#), Standard 10/04/2013  
[Disability](#), Standard 13/08/2015  
[Homelessness](#), Standard 23/08/2010  
[Housing assistance](#), Standard 23/08/2010

**Data elements  
implementing this value  
domain:**

[Person—source of cash income \(principal\), code N](#)  
[Community Services \(retired\)](#), Standard 29/04/2006